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Assessments

The Property Tax Division of the Commission is responsible for assessing mining properties and other properties that operate across county lines, such as utilities, mines, telecommunications or transportation companies. These assessments are based on self-reporting affidavits submitted by the property owners by March 1 of each year. Assessment notices are mailed by May 1 each year.

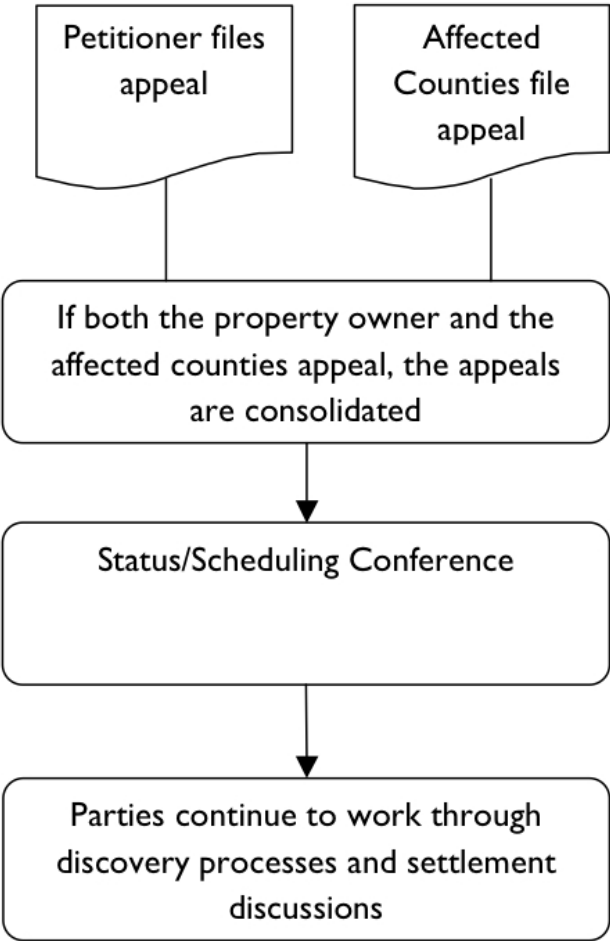
Although the Property Tax Division assesses these properties, the tax dollars belong to the counties in which the property operates. For this reason, notice of each assessment is sent to the affected counties.

Appeals

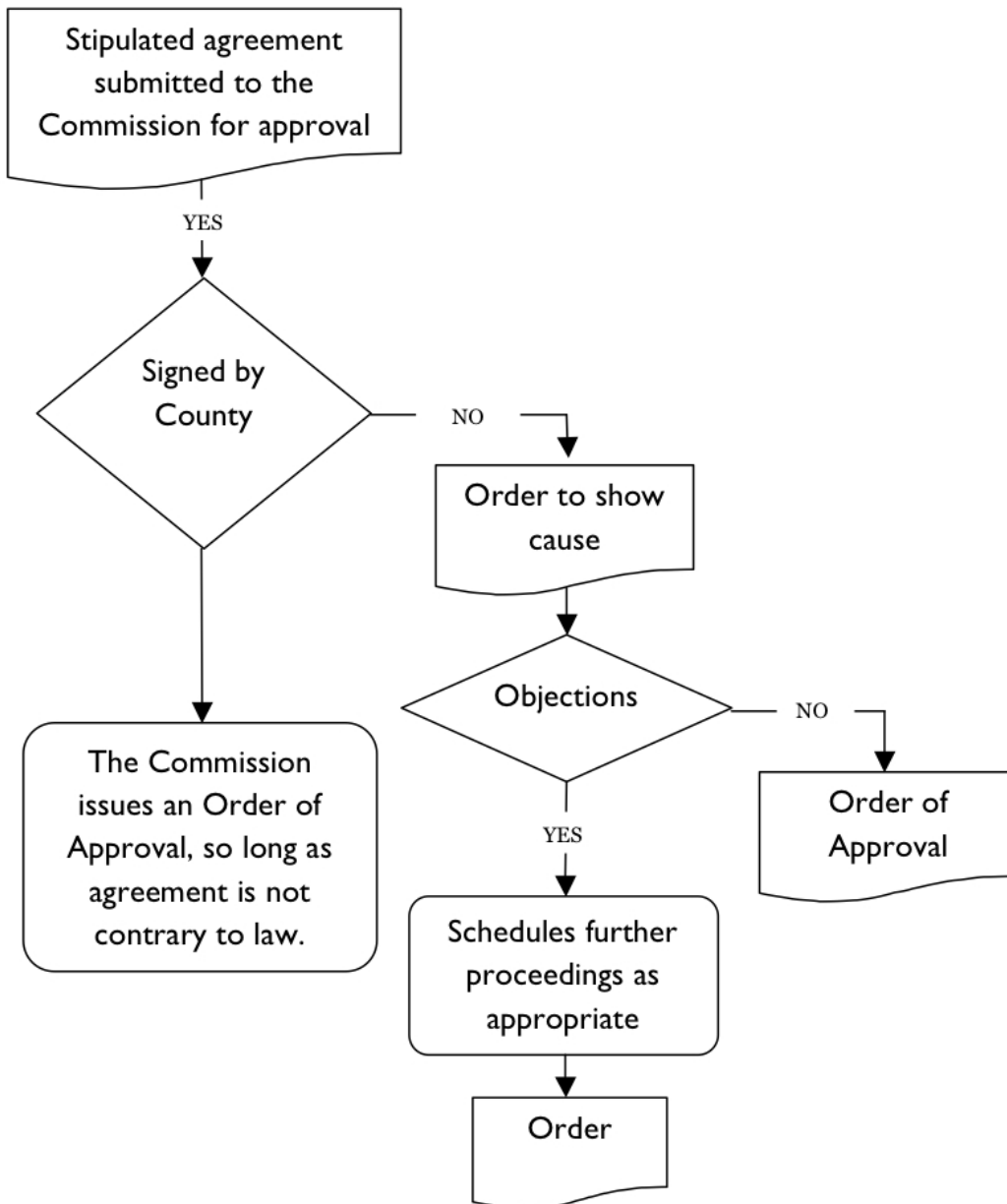
The owner of a centrally-assessed property has a right to file an appeal of the assessment by June 1. However, the affected counties also have an interest in the assessment and they may file an appeal. In fact, it is not unusual for both the taxpayer and the affected counties to file appeals on the same assessment. The cases are typically scheduled together.

By mid- to late-July, the parties (or their representatives) will meet with the assigned judge in a scheduling conference. At that time, the schedule for discovery or exchange of information will be set and the matter will be scheduled for further proceedings. In the meantime, the parties are encouraged to work toward settlement and, in fact, most of these cases are resolved through settlement negotiations without a hearing.

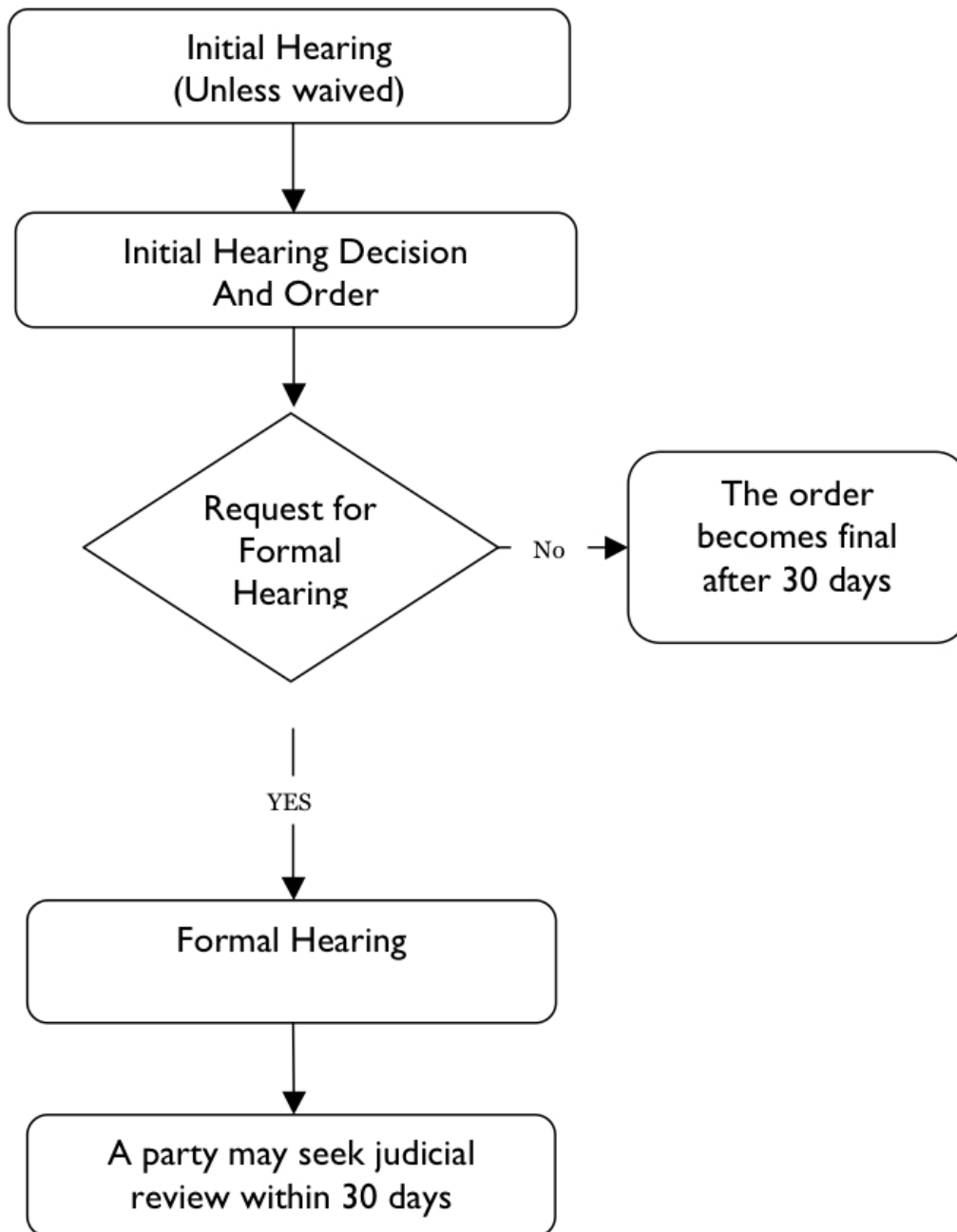
Pre-Hearing Process



~~When both the property owner and the affected counties file appeals, the appeals will be consolidated and the parties will work through discovery processes and settlement discussions.~~
Stipulation Process



~~From the Utah State Tax Commission, Office of the Commission, the following information is provided to the public:~~
Hearing Process:



The order becomes final after 30 days unless a party requests a formal hearing. If a party requests a formal hearing, the order becomes final after 30 days unless a party seeks judicial review within 30 days.